

**PATH REVIEW PROTOCOL**

**PATH Protocol**

BHO: Salish BHO

Reviewer:

Contract Number:

Review Date:

(CFDA # 93.150)

	Review Element/Steps	Met	Not Met	N/A	Reviewer's Notes/Comments
<b>1</b>	<b>General (In House)</b>				
1.1	The contract has a current risk assessment.				
1.2	The risk assessment was rated as low fiscal risk. If not, what areas and why was it rated medium/high risk.				
1.3	What is the fiscal year time frame?				
<b>2</b>	<b>Contract Requirements for PATH funds</b>				
2.1	Explain how PATH funds are being used to supplement not supplant existing services for the seriously mental ill homeless or those close to becoming homeless				
2.2	Describe the fiscal controls in place for PATH funds. What are your fiscal controls for discretionary funds?				
2.3	Contractor maintains records that identify the source and usage of funds associated with the provision of housing services. Is there documentation available to support funds expended on any of the PATH eligible housing services?				
<b>3</b>	<b>Cost Allocation</b>				
3.1	We know the BHO maintains separate revenue and expense funding on the R&E for proviso funds, grants, etc. Can you explain to me how the subcontractor keeps track of those revenues and expenses?				
3.2	Do staff providing PATH services also have other program responsibilities? If so, how do you keep track of time spent between the different programs?				
3.3	Is the sub contractor required to allocate costs for PATH expenditures?				
<b>4</b>	<b>Budget</b>				
4.1	Verify any changes made to the original budget. If there is more than a 10% variation, make sure an amendment to the contract is completed adapting the change.				
4.2	Verify all prior year funds for PATH were expended before using the current year funding.				
4.3	How do you ensure that not more than 20% of the PATH grant has been expended for housing services				
4.4	Are you on an accrual, modified accrual, or cash basis accounting system?				
4.5	The contractor shall use any program income generated to further the objectives of the PATH program.				
<b>5</b>	<b>Revenue</b>				
5.1	Are PATH revenues accounted for separately from other funds at the provider level?				
5.2	BHO revenues agree with R&E reported revenues.				

<b>6</b>	<b>Expenditures</b>				
6.1	The contractor must submit claims for reimbursement and certify their local match no more often than monthly, no less often than quarterly.				
6.2	The Program Manager has signed the invoices verifying all services were met prior to payment.				
6.3	Contractor maintains administrative costs within contractual requirement.				
6.4	Path funds may be used only for the expenses clearly related and necessary to carry out the IUP				
<b>7</b>	<b>Non-Federal Match Contributions</b>				
7.1	Non-federal match contributions shall be reported in the aggregate and clearly identified on each billing invoice.				
7.2	The contractor has supporting documentation to demonstrate non-federal match billed by budget category to the MHD.				
7.3	The source of funds the contractor used for match is appropriate				
7.4	<b>Match is not used for other matching funds or federal programs and if in-kind match is used the contractor is able to demonstrate the value of this match.</b>				
<b>8</b>	<b>Subcontractor</b>				
8.1	BHO has identified all PATH subcontractors and has obtained a schedule of expenditures of federal awards from each of the subcontractors.				
8.2	The BHO has collected A-133 independent audits for those subcontractors who have expended over \$500,000 in federal awards (MHD/RSN contract section 20 b)				
8.3	The BHO has provided the MHD with a reasonable basis of the cost during the application process for each subcontracted service. (45 CFR 92.22 and 45 CFR 74.21 (b)(6))				
<b>9</b>	<b>Monitoring</b>				
9.1	Does the BHO have an annual monitoring plan for its subcontracted PATH grant activities?				
9.2	The BHO monitoring activities include checking that the subcontractor's accounting records adequately identify the source and application of funds for the PATH grant (45 CFR 92.20(b)(2))				
9.3	The BHO monitoring activities include checking that expenditures do not contain non-permissible costs as outlined in the MHD/RSN PATH contract section 4. or costs that are not related to the statement of work. (45 CFR 92.20(b)(4))				
9.4	The BHO monitoring activities include checking that actual services were provided or received by the consumer. (45 CFR 92.20(b)(6))				
9.5	The BHO has implemented a process to check that its subcontractors have not been suspended or debarred from participating in federal assistance programs (45 CFR 92.35)				
<b>10</b>	<b>Reviewer Tasks</b>				
10.1	Reviewer recorded monitoring activities in the EACD				
10.2	A-133 Audits have been recorded and forwarded to ORC				

**NOTE:**